



ENERGY CORPORATION

20 North Broadway, Suite 1500
Oklahoma City, Oklahoma 73102-8260Telephone: 405/552-4722
FAX: 405/552-4887

April 23, 1999

Mr. David S. Guzy
Chief, Rules and Publications Staff
Minerals Management Service
Royalty Management Program
Post Office Box 25165, MS 3021
Denver, Colorado 80225

Re: Comments on Revising an Existing Information Collection
Forms MMS-3160, MMS-4054, MMS-4055, MMS-4056, MMS-4058
64 FR 8844 (February 23, 1999)

Dear Mr. Guzy:

Devon Energy Corporation (Devon) welcomes this opportunity to provide comments to the MMS with respect to the above referenced Proposed changes. *Devon* is a producer and royalty payor and as such we find the MMS Proposed reporting changes of importance to us.

Devon as a member of the Council of Petroleum Accountants Societies (COPAS) hereby adopts by reference and incorporates the comments filed on behalf of COPAS as a part of these comments. *Devon* has no further specific comments.

Thank you for the opportunity to comment on this matter. If you have any specific questions, please contact Marvinette Ponder at (405) 552-4727

Very truly yours,

Marvinette Ponder

Marvinette Ponder
Regulatory Coordinator